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THE
PRESENT STATE
OF THE
DISTILLERY
OF
SCOTLAND.

By WALTER ROSS, WRITER TO THE SIGNET.

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0228

AT A
PRESENT STATE
OF THE
DISTILLERY
OF
SCOTLAND.

ERRATA.

Page.	Line.	
22	5	For <i>given</i> , read <i>even</i> .
36	7	For <i>hostice</i> , read <i>hostile</i> .
—	15	For <i>were</i> , read <i>was</i> .
37	10	For <i>burdens</i> , read <i>burden</i> .
—	16	For <i>hive been</i> , read <i>he</i> .
39	6	Read—wash made or brewed <i>from</i> corn, &c.
43	19	Read—and no <i>one</i> month, &c.
—	20	For <i>the other</i> , read <i>another</i> .
50	12	For <i>whom</i> , read <i>which</i> .
51	14	Read—Clement's Wells <i>near</i> Edinburgh.
56	7	Read— <i>let</i> off.
61	10	For <i>Hotch-potch</i> , read <i>Hotch-pot</i> .
63	20	Read—and they <i>have</i> explained.
64	8	For <i>were</i> , read <i>was</i> .
82	5	For <i>countay</i> , read <i>country</i> .
84	8	Of the Note—For <i>place</i> read <i>stead</i> .

T H E
P R E S E N T S T A T E
O F T H E
D I S T I L L E R Y O F S C O T L A N D , & c .

EDINBURGH, 20th DEC. 1785.

THE intention of this paper is to make the distillation of British spirits, with the laws and practice relating to it, generally understood, and to rouse the attention of the landholders and people of Scotland, and of their representatives in Parliament, to the defence and protection of a branch of their manufacture, which is of the last importance to the interests of the kingdom.

FOR this purpose, it may be useful, and not unpleasant, to preface the account by a short detail of the progress, and an

A explanation

explanation of the technical terms adopted in the practice of distilling.

THE extraction of ardent spirits from vegetable substances is said to have been a discovery of the Arabian chymists, and continued long a secret of art. For a considerable time after spirits came to be known and used, they were confined to medical uses, and the dose measured by drachms or drams*.—The sudden strength, or rather stimulus, given to the human body by spirit, procured them the name of *Aquavita* the Water of Life †. They were first drawn from pure wine, and thence were called *Brand-wine*, i. e. *Burnt-wine*, *Brandy-wine*, and at last *Brandy*. The spirits extracted from corn retain the name

* Shakespear speaks of a dram of liquid in a medical sense.

I could do this, and that with no rash potion
But with a ling'ring dram that should not work
Maliciously like poison. WINTERS TALE.

In another place he speaks of the danger of trusting an Irishman with an aquavita bottle.

† A number of chymical preparations are termed *waters*;—*aqua regia*,—*aqua mirabilis*,—*aqua fortis*, &c. &c. &c.

of *Aquavita* or Strong Waters: So they are named in the acts of the Rump Parliament, and in the statutes of Charles the II. The Irish term their spirits *Uisquebaugh*, which the Scots converted into *Whisky*.

THE situation and necessities of the people of Holland, first (as it is thought) introduced imposts upon the commodities of life by the methods of Excise †. In that country every article of use and provision has long been subjected to them:

“ I have heard it observed at Amsterdam
“ (says Sir William Temple), that when
“ in a tavern a certain dish of fish is eaten

Obs. on the United Provinces.

A 2

“ with

† The word *Excise* is apparently derived from the Latin verb *Excidere*, and of consequence very expressive of the nature of the thing. In our old law the word *assize* or *assise*, amongst other significations denoted a certain measure or quantity of any thing; such as the assize of bread, beer, the assize of weight, &c. hence the word *size* for height or stature. It also signified the quantity or number of any thing paid to the King; such as the assize of herrings, being the number due out of each fishing boat.—Rents of assize were the farm-duties of land belonging to the Crown both in England and Scotland; and in late times the assize of herrings is termed *the Excise of herrings*. The old English writers use the words *assize*, *assess*, and *Excise*, synonymously.

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“ with the usual fauce, above thirty several Excises are paid for what is necessary for that small service.”

THE Excise was first introduced by the very men who announced themselves to be asserters of religion and liberty.—From the example of the Dutch it was introduced into England by the Commons in the 1643; and so perfect appears to have been the correspondence between the patriots in both kingdoms, that it was proposed in the Convention of Estates in Scotland, which preceded the famous Parliament 1644, and completely established by the act of the 29th July that year, “ to supply and relieve the necessities of the armies sent forth for reformation and defence of religion.”—The sum of two shillings and eight pennies Scots is thereby granted upon every Scotch pint of aquavita or strong waters sold within the country. By this statute *beef, mutton, cloth, linen,* and almost every article of life, were excised precisely as among the *freemen* of Holland; and

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and from them the regulations for the collection were evidently borrowed

THE people would never have suffered themselves to have been so manacled by any power, but that of their own creation; nor durst any men except popular leaders, have ventured thus to rain snares upon them*.

THE remedy, after all, could not be rendered palatable, even by the patriot hands who administered it. The nation complained aloud, and these complaints were soothed by promises, that the great evils of Excise, should end with the greater evils of war,

THE tide of loyalty at the Restoration, kept alive the progeny of rebellion.—In England, however, the act of the 12th of Charles the II. was truly a *commutation act*.

THE

* *Pluit laqueos super eos.*—The phrase of the times.

THE grievance of Excise was again voted to his Majesty, as a recompence for the abolition of the grievance of the *courts of wards and liveries*, and tenures in *in capite*, knights service and purveyance. The enthusiasm of Scotland upon the same occasion, not only continued the Excise without any return or equivalent, but soon after rendered it hereditary in the Crown. Thus our forefathers at first, voluntarily subjected themselves to the heaviest burdens, and severest system of laws known in Europe; not for any *immediate advantage*, but for the freedom of fighting for Presbyterianism, and quietly continued under all the feudal jurisdictions; while England received from the Sovereign a solid and direct exchange, which operated immediately upon the liberty and commerce of the kingdom.

THE Excise by the act of the 12th of Charles, was one penny for every gallon of aquavita, made or sold, to be paid by the maker, and two-pence for every gallon of spi-

spirits made of wine imported. Hence it appears, that *wine* was then brought home on purpose to be distilled; and since that time, spirits are drawn from *melasses* and other materials, and subjected to different duties.

THE first part of the process in making spirits from corn, is to mix the proposed quantities of bruised malt and barley, in a large vessel, which is termed the *mash-tun*.

FROM this mixture the worts are made, and drawn off into another vessel, called the *under batch*, from thence pumped into *coolers*, then let down into the *fermenting batch*.—There it continues in a state of fermentation for a considerable time, and then receives the name of *wash*.—This substance distilled, produces an imperfect spirit, known in the statutes and in practice by the name of *low wines*.

THE low wines thus distilled or extracted

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ed from the wash, go under the name of the *first extraction*. These low wines being again distilled, *the spirits are produced*.

THE duties of Excise were increased by posterior acts; and, in order to check the frauds discovered in eluding such duties, part of them were laid upon the *low wines*, and the other upon the *perfect spirits*; these charges being intended to check and balance each other. Low wines were presumed to be *four* times, and spirits *six times less in quantity* than the wash, and the values of consequence being in the same proportion, the abstraction or concealment of such low wines and spirits was not only easier, but more profitable than that of the wash. The wash must remain a considerable time under the eye of the officer, whereas the low wines are immediately reducible to spirits by distillation. Add to this, that the abstraction and concealment of wash was difficult by reason of its quantity, and that quantity, though concealed

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cealed, could not make a return equal to the trouble or risk of the attempt.

FOR these reasons, by a statute of the 4th of Queen Ann, a new mode of Excise was established. *The wash itself was ordered to be gauged* in the vessel; and as experience had proved that one hundred gallons of wash produced fifteen gallons of spirits, therefore the duties were appointed to be charged upon the low wines and spirits in this manner, *viz.* The wash as producing one-fourth low wines, and the low wines three-fifths of spirits.

ADDITIONAL duties were imposed by the 8th of Queen Ann, and by the 16th, 19th, 24th, 33d of George II. and by the 2d of his present Majesty.

ALL these duties extended to Scotland, excepting the 16th and 24th of the late King, from which the spirits manufactured in Scotland are exempted.

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THE duties imposed by the act of the 16th, were one penny upon the gallon of low wines, and three-pence upon the gallon of spirits, besides certain rates upon licences to be taken out by the retailers; and by the 24th, they are one penny halfpenny upon the gallon of low wines, and four-pence halfpenny upon the gallon of spirits, with additions upon licences.

THE exemption in favours of Scotland is in both acts expressed in the same words, *viz.* " Provided nevertheless, that nothing in this act contained shall extend to charge with any of the duties directed to be paid, levied, or received as aforesaid, any spirit made or distilled from malt, and retailed or consumed within that part of Great Britain called Scotland, which spirits are commonly called and known by the name of *Aquavitæ* in that part of the kingdom, or to subject the makers, sellers, or retailers thereof, within that part of the kingdom, to take
" such

" such licences as are herein before directed.
" ed."

THOUGH the principle of this exemption be not expressed in the statutes, yet it is easily discoverable in their object. The statutes are directed to give a check " to the immoderate drinking of distilled spirituous liquors by persons of the meanest and lowest sort, especially in the cities of London and Westminster, and other places within the bills of mortality."

IT is not said that any such evil existed in Scotland. The same remedy, therefore, was not necessary: And from the debates at the time, it appears, that these duties were judged to be above the abilities of the common people of Scotland, to many of whom the moderate use of spirits was rather necessary than hurtful in their Northern climate. Accordingly, it is observable, that the exemption respects only *aquavitæ*, and no other kind of spirits.

THE practice of the Excise in England since the above-mentioned statute of the 4th of Queen Ann, has been to charge the distillers with the *presumptive*, or *calculated produce* of the wash, at the rate of *twenty-five* gallons of low wines of the first extraction, and *fifteen* gallons of spirits of the second or last extraction, upon every hundred gallons of wash, without waiting for, or attending either the first distillation of the wash into low wines, or the second distillation of the low wines into spirits.—Neither was enquiry ever made in England, wether the real produce of these materials turned out to more or less than the fixed legal quantities before mentioned.—Had the actual produce answered to the presumptive or statutory quantities, then the real stock of spirits in the warehouses of the manufacturers might have been known at any time by the officer's account. It is plain that that account, containing the gross quantity of wash distilled within any given period of time, must have precisely ascertained the quantity of spirits

spirits extracted in the workhouse ; and as no spirits could be sent out without a permit from the officer, the quantity in such permit being deducted from the whole produce of the wash, at the rate of *fifteen* gallons of the one, to *one hundred* of the other, must have pointed out the precise stock remaining at any time in the warehouse*.

THAT effect, however, did not follow, for this reason—Improvements had been made in the arts of fermenting and distilling, whereby the statutory proportions had been *de facto altered*. At the date of the act, no more was presumed to be drawn from one hundred gallons of wash than fifteen of spirits; but by the improvements just mentioned, a great deal more were actually extracted by the skilful in the business.

THIS circumstance did not long remain unknown to the public, or to the administrators

* Counterparts of their permits are kept at the Excise, and regular accounts made out from them.

strators of the Revenue. For several sufficient reasons, which it would be tedious here to explain, Government chose not to avail itself directly of these surpluses. An increase of the duties at rates certain, levied according to the *established rule of fifteen to the hundred* better answered the purpose of Revenue.

THE distillers of England, therefore, having paid the duties upon their wash, were allowed to take *permits of sale* from their officers without inquiry. It was always supposed that the *difference upon the stock* was accounted for by *their surplus*; so that the original check intended by the Legislature of a separate charge upon the low wines, and another upon the spirits, was in this manner entirely lost.—The Board of Excise in Scotland, on the contrary, kept close to the letter of the law: They retained the practice of the *separate charges* thereby prescribed, and presuming that no more spirits could be drawn from each hundred gallons of wash, than the fifteen gallons specified

cified in the statutes; they refused to *give permit for the sale of any more*; and, upon that principle, their officers were directed to make seizure of the surplus quantities when found, upon supposition that such overplus had been drawn from concealed or abstracted wash.

THIS strict severity in the execution of the law, created a considerable difference in the duties upon British spirits in either kingdom. The commissioners were no doubt in their duty, the fault lay in the law, which had not followed the change or improvement in the manufacture it meant to regulate. The literal execution of that law, therefore, without bringing a shilling to the Revenue, operated as a *prohibition of improvement in the article*, and must have occasioned the loss of so many gallons of spirits, upon each hundred gallons of wash which might have been obtained; or in other words, it prohibited the distiller to draw the *real strength from the grain he used*.

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WHEN laws are either unreasonable in themselves, or executed in a manner which produce unreasonable effects, men always have, and always will think themselves justified in evading them.—The statutes were silent as to *the strength* of the spirits; and, therefore, since the distillers could not get permits for the sale of their manufacture *in quantity*, they were obliged to relieve themselves by taking it *in strength*. They contrived therefore, to draw off their spirits from the still at the *highest strength in their power*; by which means, the fifteen gallons which they were allowed, became capable of bearing a considerable mixture of water, and at the same time of retaining the common strength suited to the consumption of the country.—Their goods were consequently sold out *at all strengths*, according to their orders, without keeping any account of that circumstance.

THIS was the exact state of the business in both kingdoms, previous to the last act of Parliament; and it is hoped, that it contains

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contains nothing but what may be easily and readily understood by the public.

SOME years ago, a few distillers in Scotland, having attended to the advantages which the London traders enjoyed, by the extent of their work, and their mode of consuming the grains or refuse, in the fattening of hogs, determined to erect manufactories upon the same plan. The materials of building, the price of labour, and of fuel, bore no proportion to the price of the same articles in London. In place of *hogs only*, they found themselves able to make room for feeding considerable numbers of *black cattle*: This produced great quantities of manure, and enabled the distiller to join the culture of land to his manufacture, and to make the several branches of an extensive business subordinate and assistant to each other.—Independent, therefore, of the common profits returned by the making of corn spirits, the advantages mentioned, offered of

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them.

themselves an object worthy of their capitals and their industry.

THE duties upon British spirits, had been most impolitically raised by repeated acts of Parliament. These unwise measures were attended with an effect diametrically opposite to their declared purpose: In place of increasing the Revenue of the British distillery, every new duty struck it down one hundred, or fifty thousand pounds *per annum*.—The high legal price of corn-spirits, encouraged France and Holland to pour in their brandy and gin; the domestic smuggler, was, from the same cause, tempted and encouraged to push an illicit trade as far as it would go.

SCOTLAND, from the extent and nature of its sea-coasts, and the thinness of population in particular parts, gives every advantage to smuggling of spirits both foreign and domestic; and though this country stood exempted from a part of the duties imposed by the above-mentioned acts
of

of Parliament, of the 16th and 24th of the late King—yet the people were both unwilling and unable to pay the duties as increased by the later acts. The utmost attention of the Board of Excise and their officers, never had been able to suppress the illicit distilleries in the country; and far less to prevent the still more considerable importation of foreign spirits.

THE distillers therefore, who paid the duties, found themselves involved in a perpetual and unequal struggle.

IN this situation, they tried an experiment of exporting a part of their produce to London. Ann. 1778.

No law or statute had expressly provided, that spirits distilled in Scotland, should be *charged* with any further duties upon carriage to England, than those imposed in Scotland. The exemption, however, given to the Scottish distillery as before
fore

fore noticed, is by the words of the statute limited to the consumption and retail of that country.

Though it had not been so expressed, justice required an additional charge to be made equal to the difference paid in England upon spirits sent there from Scotland; otherwise the Scottish distillers must have enjoyed an unfair advantage over those of England.—The Scottish Board of Excise were so attentive to this, that they refused to admit a single gallon to be sent to London, without immediate payment of a duty equal to those imposed by the 16th and 24th of George the II. upon the distillery of England.

THESE duties being precisely elevenpence and two-thirds of a penny *per* gallon, were with propriety called the *equalizing duties*.

The distillers of Scotland had no sooner
obtained

obtained for themselves a share of the market, than those of London took the alarm—entered into combinations—accused them to Government as defrauders of the Revenue—charged the Board of Excise in North Britain with criminal negligence in their office—threatened the purchasers of Scottish spirits—and left nothing untried to discourage and ruin the trade.

IN order to make way for the invidious measures meant to be pursued in defence of monopoly, and to establish a system of prejudices calculated for the purpose, a pamphlet was published under the title of the "*Corn Distillery stated to the consideration of the Landed Interest of England.*" This was a very contemptible piece, the produce of an interested tradesman: The memory of this author was unable to serve him for the length of a few pages, and consequently his argument from beginning to end is most ridiculously inconsistent. He accuses Scotland of abusing the liberty of trade
given

given her by the Union, because she had dared to send spirits to the London market. He says the Scots have no title to interfere in the manufacture of spirits, because they have not given sufficient grain to support their people. He then discants upon the prodigious distillery carried on by the Dutch, and the damage done to England by the vast quantities of gin and brandy poured into it by them and by the French. To this he adds the smuggling of the distillers of Bristol, and other places of England. He then states in figures the decrease of the Revenue, and forgetting entirely all that he had said about the French and the Dutch, and the Bristol men, he roundly charges the whole deficiency upon the Scots.—For this motely performance, the author has been dignified with the title of *the Father of the Distillery*.

THIS spirituous patriarch did not recollect that the Dutch, his acknowledged rivals, had no corn of their own, nor was he capable of reflecting, that when a people

want

want of materials of their own, it behoves them to double their industry in manufacturing the materials of others. He forgot that England does not grow melasses, and yet that a distillery of them has been carried on for a hundred years at least. He states the amount of the Scottish spirits at the port of London for the years preceding—compares them with a hypothetical amount of duties—makes out a considerable balance upon the importation—and then candidly accuses Scotland with defrauding the revenue to that extent.

IN this calculation, the gentleman was pleased to charge the duties upon each gallon of spirits they imported, without allowing any thing for the surplusses, which he himself comfortably enjoyed; or, in other words, he charged the Scots with twenty-two gallons on each hundred in place of fifteen, by these means he could not fail of bringing out a very formidable balance.

THE

THE capital proposition which the mass of this writer's facts and arguments meant to establish, was, *that no spirits are, or can be made out of London, or its environs, with justice to the Revenue*: And the whole fraternity have agreed boldly to assert, that no distillery ought to exist beyond the survey of the general Excise in that city, and consequently that the trade should be wholly confined to their own number.— The reason they give is an invincible one, *viz.* that it had always been the case—that London had paid three-fourths of the duties—at that time (says their Champion) *the distillery of British spirits was in all its glory*—therefore the duties, and consequently the trade, should be exclusively trusted to them in all time coming.

THIS statement was not just, and the writer knew it: He had penetration to see that the real fact would have been subversive of his hypothesis. Anterior to the imposition of the high duties, distilleries had been established in many places

places of the country of England, and London did not pay a third of the Revenue. The rise of the duties ruined their works, and gave a monopoly to those of the capital.

IN this temper of mind, however, the Father of the distillery and his Brethren prepared a Bill to be presented in Parliament, containing several alterations of the former law, particularly, "That the duties should not be charged as before upon the presumptive produce of fifteen gallons of spirits to the one hundred of wash; and that for every hundred gallons of wort or wash, the owner or distiller thereof should have credit for twenty gallons of spirits of the strength of one to ten over hydrometer proof."

The hydrometer is the only instrument yet discovered for measuring the strength of spirits, at the same time it is one of the most imperfect inventions of experimental philosophy. The instrument itself is extremely

extremely complicated, and requires knowledge and much practice to use it: It alters with the temperature of the air: The instrument of each maker not only differs from those of other makers, but from those of the same maker. There is one instrument for buying, and another for selling; and no man will pretend to say that there is a possibility of reducing them to a certain standard: They were first introduced into the practice of excise from the necessity of trying the strength of foreign spirits imported: But on purpose that the trader might not be injured by the variations of this instrument, an allowance of near ten *per cent* is by practice made upon all foreign spirits imported.

*10 or 9
D or 5
in Quantity*

THE alterations proposed, secured by law twenty gallons to the maker, and introduced the hydrometer into the practice of excising home-made spirits. This quantity is to be measured one to ten over hydrometer proof: The plain meaning of which is, that the said twenty gallons were
to

to be of a strength or quality sufficient to admit a mixture of two gallons of water in order to bring them to hydrometer proof, *i. e.* to the standard of these instruments, from which the degrees of strength are counted either under or above.—The purpose of this proposal, upon the part of the distillers, will be seen in the sequel.

As to the carriage and removal of spirits in England, the Bill provided, “ That all
“ persons demanding such permit in Eng-
“ land, or Wales, or town of Berwick upon
“ Tweed shall, in the request-note, specify
“ the quantity and kind of British spirits,
“ also specify the contents of the several
“ vessels or other packages containing
“ the same, and the mode of conveyance,
“ whether by land-carriage or water: That
“ spirits removed under false descriptions
“ shall be seized, and that every permit
“ shall be made to correspond with the re-
“ quest-note.”

THESE were the restrictions proposed to

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be-laid on the removal of spirits from the *most remote places of England to London*; and the fact is, that every one of them had been long before perfectly known, and precisely executed in Scotland.

P. 30. THE second part of the Bill related to *Scotland only*, and was introduced by the following preamble: "And, whereas, of late years, great quantities of British spirits manufactured from corn, in that part of Great Britain called Scotland, have been exported from thence to England: And, whereas, low wines and spirits manufactured from corn in Scotland, are exempted from the payment of certain duties, granted by two several acts, made in the 16th and 24th years of the reign of his late Majesty George the II. on low wines and spirits, manufactured from corn in any other part of the united kingdom: And, whereas, British spirits manufactured in Scotland, have, on their exportation, been charged with, and paid a duty of eleven
" pence,

" pence, and two parts in three *per gal-*
" *lon*, as equivalent of the said duties
" granted in and by the said acts: And,
" whereas, the said equivalent, or equali-
" zing duty, as it is called, hath been
" charged on the quantity of spirits so ex-
" ported, without regard to their extra-
" ordinary strength, which is usually so
" great, that for the most part, every
" hundred gallons of such spirits are found
" to contain one hundred and thirty, to
" one hundred and forty gallons of spi-
" rits, at the strength of hydrometer
" proof; *whereby his Majesty's Revenues have*
" *been impaired, and the English manufac-*
" *turers under-fold in their own country to*
" *their great loss.*"

So soon as the Scottish distillers observed the declared hostility of this Bill, to them and to their country, they published and dispersed *a case*, stating the whole circumstances of their trade, with objections to the Bill, which are here to be shortly resumed.

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THEY observed, that the above preamble, stated *imo*, " That quantities of
 Answer. " British spirits had been manufactured
 " in Scotland, and thence imported into
 " England."—This was true—The annihilation of that branch of trade was the sole object of the Bill.—The framers of it could not help terming the spirits *British*; and if they were British, it was asked upon what
 P. 32. & 34. " principle could a trade in them,
 " or the carriage from one place to another, be considered as a wrong or an evil
 " that required a remedy, far less a prohibition."

IT is not many years they added since great quantities of British spirits, manufactured in London, and sold under the title of *brandy* and *gin*, and at high prices were sent into Scotland, and there sold; yet no man in that country ever conceived it to be a wrong, or thought of making a complaint, although the Scottish distillers thereby suffered. Great quantities of London porter and English ale have
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been, and continue to be exported and consumed in Scotland, to the ruin of their own breweries, without a murmur upon the part of the country, or the private manufacturers. If ideas of prohibition, non-importation, and disunion are encouraged and suffered to become the objects of South and North Britain, the latter will have no reason to complain. The whole produce of her land-rents and industry are, at this moment, annually drawn into England, for goods manufactured there and consumed in Scotland. From broad cloth, to the besom which sweeps the shop, every thing used and retailed in the city of Edinburgh is well known to be English. A great part of the trade of Leith and all other ports in Scotland, consist chiefly of an importation of goods from England. If, then, the exportation of a single article from Scotland is to create such mean jealousy; if the trade of spirits is to be checked in its infancy, because a few London distillers find themselves obliged to part with a little of their profits—let the
 pro-

prodigious influx of porter, of ale, of cloth, groceries, and all other goods from England to Scotland, be considered as an evil, and restricted or prevented—Scotland will gain more in one year, than she can lose in thirty.

THE next fact in the preamble is, that the *equalizing duty* had been charged upon the quantity, and not the strength of the spirits, and *the English manufacturers undersold in their own country to their great loss.*

To this it was answered, that the allowance made in England, and the loose mode of Excise, gave the London distillers a greater advantage in their *quantities* than the Scots had been able to obtain by their *strength*; and no man can doubt for a moment, that the same gentlemen made full *use of both advantages.*

THE demonstration of this capital circumstance was thus made out. Supposing, for argument sake, according to the data

data of the Bill, that no more than twenty gallons could be obtained from a hundred gallons of wash, and that the Scots spirits sent to London had been *de facto* forty per cent over proof.

It will be remembered, that the twenty gallons reduced by the hydrometer at one to ten over, produced twenty-two gallons: So that the Londoners had *seven* gallons of spirits free of duty, upon every fifteen; and consequently *forty-six* and two-thirds upon every *hundred* gallons of spirits, *without duty.* The Scots spirits, it was said, paid equalizing duties for no more than one hundred gallons; whereas, that hundred gallons, in fact, was equal to one hundred and thirty or forty, by means of the additional strength. So that forty gallons of the one hundred and forty escaped the equalizing duties.

BUT it was from thence evident, that the English *upon the quantity* had six gallons

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and two-thirds more than the Scots, upon every hundred gallons of spirits.

THIS plain calculation was made upon the supposal, that all the Scots spirits sent to London, had been *de facto* forty per cent over: Whereas, the fact is, they were sent at various and weaker strengths than mentioned in the bills. The English were not stocked, and could permit what they pleased, which was not the case in Scotland. In England, they were in a manner freed from all Excise, *after their wash had been distilled and paid for.*

THE distillers of Scotland, therefore, stated in their case, that the assertion in the Bill was *not a fact*, That they on the contrary, paid more duties than the London traders.—That it was not true, *that his Majesty's Revenue had been impaired*, neither was it true, that the English manufacturers had been under-fold, the prices of the Scottish spirits being the same with those
in

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in London. They further complained, that the language of the preamble was so far from being parliamentary, that it was unfit to be used by British subjects. It was the peevish expression of a few angry individuals, who, accustomed to monopoly, could not bear with temper, the least partition of their trade, or diminution of their gains. That the generality of the Scottish manufacturers are daily underfold in every article in their own country; if such a term is to be suffered, and that both to the great loss of the country and themselves.—Yet none of them ever conceived the idea of affronting the Legislature, by the demand of such an invidious and illiberal remedy as the plan of this Bill presented.

THAT under pretence of amending the supposed errors before mentioned in the equalization of the Scottish duties, the London distillers had, with invidious ingenuity, ransacked the whole Revenue-
in laws,

laws; for restrictions, prohibitions, and shackles; worked them into a system, and, without remorse, proposed that the whole should be accumulated on the Scottish trade by act of Parliament. A plain prohibition of commerce with England would have been less hostile in appearance, and more candid in method.

It would be rather tedious to go through the many enactments of this detestable Bill. The Scots were to be cut off from the trade of distilling melasses, although the materials belonged to the plantations of Great Britain. The stock of Scottish spirits were to be laid under many more restraints than those spirits which are made for exportation, and without duty. The lowest Excise-officer in England was to permit spirits to any place he pleased; the same power was to have been denied even to our Board of Excise—*certificates, cocquets, forms, and ceremonies*, without number, were devised—an error in the name of the master of the ship—a mistake
of

of an hour in point of time—in the size of the vessel, and package of the spirits—were all *equally to be fatal to the goods*.

If the goods disagree with the cocquet, they were to be *forfeited*—if carried to any other port than the specific one, they were to be *forfeited*—no spirits were to be exported from Scotland into England in any package less than one hundred gallons content, nor in a ship of less burdens than seventy tons, otherwise to be *forfeited, &c. &c. &c.*

In short, by this Bill, a kind of national revolution seemed to be intended—foreigners of all kinds, nay even the natural enemies of Britain, were to have been on a much superior footing in the trade of spirits than the people of Scotland. The Dutch, or the French, could bring their spirits into this island at *what strengths they pleased*—no more is incumbent upon them, than to pay the duties at the port; and even in so doing, they have a number
of

of allowances which were to be rigidly denied to the Scottish manufacturer.

THESE glaring enormities being exposed to public view, the authors of this Bill were convinced that it would not be prudent to go on, and therefore wisely thought proper to let it drop out of their hands. The principle of general laws had formerly been to render *the Union of the kingdoms more complete*. In this case it might have fairly been maintained, that no edict in France, or act of Parliament in England, could be more hostile to each other, than this bill was to that part of the united kingdom called Scotland.

A NEW bill was framed in which the most exceptionable clauses of the former were left out, but many things still remained which were plainly devised to cut off the Scots from the mercat of the metropolis. The purpose was not direct and avowed as before, but went to the same end by *indirect means*.

UNDER

UNDER the pretence of applying a remedy to the defect of the former law, the following regulations made part of the bill.

“ FOR every hundred gallons of wort or wash made or brewed, ^{from} corn, grain, or tilts, or any mixture with the same, the owner or distiller thereof shall have credit for *twenty* gallons of spirits of the strength of one to ten over hydrometer proof.”

AND, Be it further enacted, That if, on casting up the stock of any distiller, or maker of spirits, for home-consumption, such maker not being a rectifier at the aforefaid strength of one to ten over hydrometer proof, the officer of Excise shall find the quantity of spirits contained in such stock to exceed the quantity for which the distiller, or maker thereof, is entitled to such credit as aforefaid, after deducting and allowing for the quantity of spirits for which permits shall “ have

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“ have been granted to such distiller and
 “ maker, then, and every such case, the in-
 “ crease of the stock shall be deemed and
 “ considered as having been made from wort,
 “ wash tilts, or other liquor not truly char-
 “ ged with the rates and duties granted by
 “ this act, and the increase shall be seized
 “ and forfeited.”

THIS seemed to promise one great effect, which was, that the stock of spirits of each distiller might at any time be checked, because no more than *twenty* gallons of spirits is allowed to be drawn from the *hundred* of wash; the stock of spirits must in that case, as observed in the beginning of this paper, exactly answer to the duties paid, the proportions between the spirits and the wash being always equal; consequently if the spirits in the stock be to be carried out of the warehouse, that can only be done by a *permit* from the officers, and it is not in the power of any officer to grant permits for more than what has actually paid the duty. The surveys on the

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the stock by the act required to be regularly made, therefore became an absolute check upon the manufacturer. Those of the Scottish trade saw the consequence of this in its full extent. They knew that the Board of Excise at home, as they had always done, would execute the new law in a literal manner. This would have given them little uneasiness, had they not also been sensible that the same law would not prove an equal check upon the trade in London. These gentlemen being on the spot of the mercat, with the Thames gliding along their works, and no other carriage than to the houses of their customers, the conveyance, *independent of permit*, continued easy and safe. They themselves, in their pamphlet, had boasted of their local advantage in *holding a friendly connection with the rectifiers and compounders*, which was just in other words avowing, that they could manage business in a manner entirely out of the reach of *manufacturers in the country*, — a circumstance in the Bill violently in-

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creased the suspicion of unfair game. The act provides, that the officers of Excise should survey the stock once *in thirty days at least*, and to give twelve hours previous notice of their intentions, under the pretence of filling up their ullage casks, if they had any.

It was also observed, that this limitation of twenty gallons to the hundred, would prove to be a check upon the industry and improvement of the trader in Scotland, leaving the Londoners *at liberty*; for supposing a distiller to draw *more* than twenty gallons from his wash or grain, this fair surplus would, by the law, be seized in the same manner, as the surplus in Scotland had formerly been seized upon the legal idea, that no more than fifteen gallons could be produced from the same quantity. In the former case, they had aided themselves by increasing the strength, which could not be done after the proposed law should take place; so that
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it behoved the traders here very often to suffer a palpable act of oppression in not being allowed to draw the strength from their grain, which it was actually capable of affording.

THIS is the place to take notice of a very material natural advantage which the Scottish distilleries possess. The coolness of the climate is more favourable to the process than that of England: This local benefit they are entitled to avail themselves of to the utmost. The circumstance is curious, and to make it understood, it is necessary to inform, that the extraction of spirits depends very much on the temperature of the air. Barley, the produce of one crop, and even of the same field, upon different days, produces different quantities of spirits, and no month of the year agrees in this particular with the other: The fact is certain; the cause has hitherto given defiance to the inquiries of philosophers.

THE proviso under consideration goes to deprive Scotland of the only advantage her climate can pretend to.

THE next thing highly exceptionable in the new act, was, "That no spirits should be shipped for England exceeding one to ten over hydrometer proof."

THIS was directly levelled against the trade of North Britain. It was not enough that the Scots should have the expence and risk of sea-carriage and insurance.—The clause, instead of spirits, obliged them to pay for the transportation of *so much water* to London in every cask. This is what no Dutchman with his gin, or Frenchman with his Brandy is subjected to. The Scottish traders endeavoured to make their complaint be heard against this article: They observed, that the strength of one to ten over, was unknown in Scotland, and only suited the particular practice of the London distillers: They declared themselves willing to have their spirits reduced to

to that standard by the Revenue officers on the quays at importation; but with an insuperable force of argument, they contended against the palpable oppression of being obliged to carry *unnecessary quantities of water* from Scotland to London, and to distant places of their own country. The promoters of the Bill, as it was their interest, obstinately persisted in this, and the Scots suffered themselves to be over-persuaded into a trial of the absurd experiment. The consequences struck deeper than the expence of unnecessary carriage. If the spirits exceeded the strength prescribed, they were to be a prey to the Excise of England.—The attention of the reader is here particularly begged. This same strength could only be determined by the very imperfect instrument before described called the *hydrometer*, which, it has already been observed, varies with every affection of the atmosphere, and with every hand that uses it. No other invention, however, has yet succeeded for ascertaining the strength of spirits; and, therefore,

therefore, it has from necessity been used, in determining the duties upon brandy and rum imported. At the same time, (as before observed,) in respect of its known defects, an allowance of about ten *per cent* at least is by practice given to the merchant in these articles at importation; but no allowance of any kind was to be made upon spirits brought from Scotland, at the port of London or any other in England. It behoved the hydrometer, when applied to those spirits, to be followed by one or other of these consequences. The Scots distiller must either send up his spirits of a strength below the standard of the London market, that is, at a strength at which no body *would buy* without a considerable deduction, and the Scots must pay for the carriage of so much more water to effect the reduction; or, by going up, or near to the mark, he must run the risk of forfeiting the whole, a consequence which no foreign merchant is exposed to. The Lord Advocate of Scotland was ready in his place
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to state the objection to the House of Commons, when an honourable Member, who had taken a particular concern in the success of this Bill, addressed the Scottish distillers then attending the business, in these words: "Why will you give opposition upon imaginary fears?—Can you suspect or conceive that any Revenue-officer would seize, or any judge or jury in this country would forfeit your goods upon a difference within the hydrometers, or any mistake about them, where no evil appeared? You may be assured nothing of this kind can happen, and I beg you may not persist in these ideas." Unfortunately the parties present allowed themselves to be persuaded; they wished to avoid giving any disobligation to the honourable Member, whose influence in this business they knew to be great, and therefore they asked the favour of the Lord Advocate to withhold his objection. Besides this, there were several other clauses in the Bill, which,

which, by a literal construction might be applied and executed against reasonable and necessary parts of their business. Upon these heads, they were desired by the same honourable Member to make themselves easy, as they were in the hands of their own Commissioners in Scotland, who would explain things in a manner suitable to the practice and necessities of the country.

IN this situation the Bill was allowed to pass into a law, and the consequences are next to be related. The first cargoes of any consequence that went from Scotland under the new act, belonged to John Philp and Co. at Kilbagie, and John Stein at Kennetpans; they were in value about L. 12,000. The spirits had been reduced to the legal strength, with all the accuracy the instruments in the hands of the makers were capable of. Upon their arrival in London, they were tried by a Mr Bell, a kind of independent officer of Excise, lately appointed. Bell found them to be a
trifle

trifle above the instrument he used, though the act pointed out no particular instrument, and yet he made a seizure of the cargoes, and put them under the King's seals. The trifling hydrometer difference appearing upon reflection somewhat too slender, a different cause of seizure was sought for *a posteriori*. Letters were sent to the Board of Excise here, demanding to know whether Philp and Co. and John Stein were not both distillers and rectifiers? An answer was given, that Philp and Co. and John Stein were *entered in the office both as distillers and rectifiers*.

FROM this a second cause of seizure was set up. It was said, that, by the act, the same person or company could not both distill and rectify, and consequently the spirits belonging to Philp and Co. were upon that account *seperatim* forfeited. No such regulation was discoverable in the statute; nor had the Commissioners of Excise in Scotland even suspected a construction of this kind. The answer given,
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that Philp and Co. had been entered by the Board in Scotland both as distillers and as rectifiers, and the permitting of the spirits to England, demonstrated that *no such idea had been entertained*. The first notice they had was the seizure of the goods which had been exported under their own authority.

THE Scottish trader was thus placed in the most deplorable situation. He had sent out his property under the sanction of that Revenue-Board, to whom the explanation and execution of the law is committed in his own country, and whose authority ought to have been sufficient to protect them in any place of Great Britain, and yet they found their property seized, and themselves distressed by the order of the Board in England. This measure was plainly incompatible with the Union of the kingdoms, and destructive of trade between them. It stood without excuse, in so far as the act 33d of Geo. II. had provided, that a distiller should

not

not rectify; which proviso had been expressly repealed by an act of the 2d of Geo. III. § 11th.

SINCE then, the regulation stood *expressly repealed*, it could not be again established without a *specific enactment*; whereas, that repeal was here pretended to be done *by implication* from certain dark unintelligible words of the late statute, thus converted into a snare for the subjects of Scotland.—It appeared, however, soon after, that this cause of seizure was no more than a pretext. *John Aitchison* distiller at Clements Wells, who stood clear of it, hearing what had happened to the goods of Philp and Co. and John Stein, in order to avoid a possibility of the same treatment, had a quantity of spirits intended for the London market, carefully gauged by the officers at the port, and the strengths ascertained *with one of the hydrometers used and recommended by the Board of Excise in Scotland*. Upon the arrival of this cargo

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in the Thames, the strength was found not precisely to agree with the instrument used by *Mr Bell*, and for that cause alone, *they also were seized* and lodged in the King's warehouse.

Mr AITCHISON made the hydrometer by which his goods had been gauged in Scotland, to be carried to London, duly attested to be the Excise instrument of this country. He therefore petitioned the English^{ish} Commissioners, to allow the spirits to be thereby gauged. This reasonable request the Board refused, without deigning to give a reason. After this, *Mr Aitchison* desired to be allowed to take samples of his own spirits, in order to try them by *both instruments*, in presence of several members of Parliament. This most reasonable request was also refused upon the point of authority, without any cause assigned.

THE matter was next laid by humble petition before the Right Honourable the
Lords

Lords of the Treasury, who, after considering every circumstance of the case, were pleased to issue an order to the Board of Excise, *to restore the goods to the owners*. In this affair, the Scottish traders experienced the candour and liberality of the *Minister*, of the Right Honourable the *Lords of the Treasury*, and of *Mr Rose*, their *Secretary*; and considered themselves greatly indebted to the attention and good offices of the *Treasurer of the Navy*, and the *Lord Advocate of Scotland*.—By the unavoidable delay, however, and the want of such a sum of their capital for so many months, and the leakage of their spirits, the concerned were very great losers. It would be ingratitude not to mention, that the Gentlemen, *Clerks of the Treasury*, considered the *case* in such a *particular light*, that they most generously *refused* to accept of the *ordinary fees*, to which they were *ex officio* entitled.

WHEN the act came to be executed in Scotland, the manufacturers met with several
veral

veral embarrassments even in the home-trade, but shall here only mention two of them.

IN England, no spirits are consumed *plain* as in Scotland. Whisky is not known there,—their spirits are all converted into *compounds* and *brandy*.—In Scotland, the spirits are used as they *come from the still*, which in England are termed *raw spirits*. In this state, they better suit the taste and long established habits of the people. By a clause in the act, the rectifiers in England were allowed to reduce their spirits by water, in order to render them *fit for consumption*.—The quantity is forty gallons to a hundred, and permits are appointed to be allowed to that extent.

THE distillers in Scotland, from every rule of reason, justice, and analogy, expected the same allowance for reducing their whisky; or in other words, that they also should be permitted to make the corn spirits of this country fitted for the consumption

consumption of the people, and they offered to do so in presence of the officers. Their request was rejected by the Board. They were told, that the law acknowledged not the consumption of *raw spirits*, and that the allowance could only be given to such as were *rectified*. This was to alter the practice and habit of a country at once. It was forcing the taste of the people of Scotland, in a great measure to comply with the taste of the people of England. It counteracted the very principle of the statute. The statute *lowered the duties* to prevent smuggling. The refusal *increased the price* by the charges of an unnecessary process. All this had no effect; the law was to be *literally* executed, and this was the only answer the makers were able to obtain.—In England, the distiller charges his low wine still whenever he has any low wines off, and without the attendance of officers.—in Scotland it is otherwise; no low wines are allowed to be charged until the whole are run off, and then the low wine still is charged by the officer: There is no law

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law for this known to the traders but the *order of Excise*.

ANOTHER clause of the same act provided, that all low wines should be worked off within twenty-four hours, to be computed from the time of the *wash still* being off. It was with no little surprize that the manufacturers learned that *Sunday* was to make no difference or interruption in this twenty-four hours. So that it either behoved them to draw off their still on Sunday, or *lose a day of every week*, by stopping on Sunday morning, and this could not well be done, without the greatest inconveniency and loss; because they had not only servants wages to pay, but a number of cattle, whose food depended upon a daily charge. This is not the only bad effect; several others are suffered from the nature of the business. They had no objection to the attendance of the officers on Sunday, or to any other effectual security against abuse of that day; but neither could this be hearkened to.—The law made no exception of Sunday. The manufacturers

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manufacturers here, did not indeed suspect, that Sunday could *be repealed in Scotland by the construction of a clause in a distillery act*, or that in this particular also, the country could be forced to follow the example of England. They imagined that in Scotland, *Sunday* had not in law been considered as *a working day*, and that the Commissioners had the very best authority for determining accordingly. But here, the traders found themselves once more mistaken.

THEY had, as already mentioned, expressed strong apprehensions of these things at the passing of the Bill. But they were told, that as the act was to be general, the expression of it must relate to the practice of England, and that it was the province of our Board (as without doubt it is) to adapt it to the customs of Scotland.

ANOTHER manœuvre is now to be opened up, of a nature still more extraordinary than any thing hitherto stated in this

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business:—The Scottish traders apprehend, that the civil rights, and the honour of this country, have, through their persons, received a deep wound, and high indignity.

THE last act for regulating the distillery, (which passed in May 1784), lowered the duties upon spirits, and rendered them equal over both parts of the united kingdom. It took place upon the 2d day of November 1784.

AT this time the distillers both of South and North Britain, had *large stocks of spirits* remaining on hand, upon which the high duties had been charged, and which they had been unable to sell off before the operation of the new act commenced. In these cases, it is in the power of the manufacturer, to relieve himself, by *ceasing to work*, and consequently to make a scarcity of his goods, until his stock on hand be disposed of at the former rates. It was judged to be for the interest of the public, that the new act should operate

rate at its date; and, for that purpose, a transaction or agreement was entered into between the London distillers and Government, to this effect, *viz.* That, notwithstanding of the large stocks on hand, the price of spirits should *immediately fall* to the rate of the act; but as this could not be done without a heavy loss to the traders, it was also stipulated, that a proportionable *indemnification* should be given them.

THE current market price of spirits in London at this time, *was* L. 84 per ton. The gentlemen concerned in the transaction, upon the 25th October 1784, declared the price to be fallen from L. 84 to L. 60 per ton. Such a sink in the price had never happened in the annals of the trade, nor could it have happened by any natural occurrence.

THE London distillers made this pass for good and faithful service to Government: But they had a different and more favourite

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favourite object in their view. The traders of Scotland had at that time very considerable stocks in London, and the others had the pleasure of sending them a message, that each L. 84 of their property was in one day sunk to L. 60. To some of them, this was a loss of *several thousand pounds*; and their opponents in the secret, pleased themselves with the idea, that their rivals in Scotland would thereby be terrified from a mercat, where their property was liable to such unexpected and arbitrary blows.

THE mask-battery, however, did not do the execution expected. The Scottish traders were not shaken, but quietly suffered the damage. They had certain information that the general idea proceeded from Government. They did not, till afterwards, understand the part the London distillers had taken in the business, nor that they were secretly hugging themselves under a certainty of *particular* indemnification. The Scots looked forward to that indemnification upon plain and general principles, and never

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never entertained an idea that it was to be *partial and national*.

THUS the matter was allowed to lie over till a very late period of the last Session of Parliament, when the houses were extremely thin,

AN opportunity was then taken of a *Bill*, containing a variety of regulations and titles, commonly termed, upon that account, a *Hotch-potch Bill*. A proviso was therein made for the promised indemnification. This act came at such an unexpected time, that it had been twice read in the House of Commons before it was discovered by the agents for the Scots.

The Bill took not the least notice of Scotland, or its traders. The words were, "And, "whereas, divers distillers, or makers of "low wine or spirits, from malt, corn, "or grain, in that part of Great Britain "called *England* were possessed of large "stocks of spirits, &c.—Be it therefore enacted

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“acted by the authority aforesaid, That it
 “shall be lawful for any such distiller, as
 “aforesaid, to make proof by the oath
 “of such distiller, *or of his chief workman,*
 “or manager of his distillery, who paid
 “the said duties, *or had knowledge that the*
 “*same were paid.*”

THE allowance to be made, “was L. 22
 “for every 252 gallons of spirits, as the
 “same was taken by the officers of Excise
 “respectively, who surveyed the several and
 “respective malt-distilleries in that part
 “of *Great Britain called England,* between
 “the 22d day of October in the year 1784,
 “and 26th day of the same month of Oc-
 “tober in the same year.”

THE loss upon the stocks of the traders
 of Scotland, by the artificial fall of the
 price of spirits at that time, was the very
 same with that of the distillers of South
 Britain, so far as related to their property
 in London, and consequently their title to
 the indemnification was also precisely the
 same;

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same; yet so it is, that Scotland, as a king-
 dom, was not only excluded from the
 rateable proportion *there paid,* but the
 distinction made to follow her traders even
 to London. Their stocks, though upon
 the spot, were to be diminished more
 than *a fourth part* in value, without re-
 lief, for no other known reason, than
 that they were the *manufacture of this coun-
 try.*

THE Scottish traders well knew, that
 a general accusation had been industri-
 ously raised against them, of having ta-
 ken advantages of the former law, and
 thereby evading payment of a part of the
 duties upon their stocks. The answer to
 this is, that they took no other advantages
 than they verily believed to have been,
 and knew to be taken by all the distillers
 of Great Britain; and they explained the
 nature of these advantages in the begin-
 ning of this paper. They had, the preced-
 ing year, fairly met the argument, and dis-
 tributed cases upon that matter to the Mem-
 bers

bers of both Houses. But, as free subjects, they are entitled to ask, If it was proper or becoming the Legislature of Great Britain to brand, by a public act, any part of the kingdom, or to punish its traders *upon suspicion*? They are entitled to ask, Whether or not their property in England in October 1784, were liable to *seizure* upon any pretence founded on non-payment of duties? If then they were not liable to *direct forfeiture*, the owners, with great deference, apprehend, that they could not be forfeited by *indirect schemes or devices*. Any such scheme is destructive of the rights of trade. For, let it only be supposed, that prejudices shall be successfully infused into Administration by any one set of traders against the other, and that the former shall be enabled by *public money* to ruin the accused, it is certain that the latter would be condemned *in secret* without their own knowledge, and without evidence.

THE immaculate character of the London distillers is certainly no older than
since

since the Scots ventured to take a share of their trade; and how it is established in the persons of the present number is difficult to conceive. It is an untoward circumstance, that if a person shall consult the distillery acts, beginning at the 12th of Charles the II. he will find every one of them proceed upon a *recital of frauds and artifices, committed by the makers and manufacturers of corn spirits*, before the Scots had any connection in the business, and that all the posterior regulations have been suggested by these frauds.

BUT not to go far out of the way, either in time or place, the reader is desired to consider the following paragraph of the *Second Report* of the Committee, “ pointed to inquire into the illicit practices used in defrauding the Revenue.”

“ IN the course of our inquiries into the abuse of permits, it appeared to your Committee, that, during *a late period of three years*, there were removed by permits,
I “ mits,

“mits, *from one place in the country* to London, more than *three times* the quantity of British spirits, than paid any legal duty. In one year this proportion was much greater; the quantity which had *paid* duty being only 3,000 *tons*, and the quantity removed by permit being, according to information given to your Committee, 19,000 *tons*.”—Report p. 9*.

Report p. 7. “It is an undoubted fact, (say the Committee) That, in the three years preceding the 5th of July 1783, there were sent from *Scotland*, by permit, into England, 457,613 gallons of British malt spirits; the original or Scots duties charged and paid thereon, amounted to L. 84,653 : 19 : 2 $\frac{1}{3}$; besides which, there were charged the
“ additional

* The *one place of the country* here pointed at, was *Bristol*; and the period, three years preceding July 1783:

There is a remarkable tenderness in suppressing the *place* and the *time*, and other particulars which is not found in that part of the Report respecting Scotland.

“ additional duty of 1 *id.* $\frac{1}{2}$ $\frac{2}{3}$ *per* gallon: L. 10 and L. 15 *per cent.* thereon, amounting to L. 24,659 : 1 : 8, in consequence of their being sent into England.—The *whole quantity* of corn spirits legally distilled, and that paid duty in Scotland in these *three years* (exclusive of 290,880 gallons distilled in Fairtoosh,) was 676,408 gallons; and the total duty thereon, L. 5 *per cents.* included, amounted to L. 123,779 : 0 : 9 $\frac{1}{2}$.”

It may here be asked, Why the Committee did not in the case of Bristol as well as in the above, descend to round numbers.—Scotland, it appears, made during three years 676,408 gallons of corn spirits, and paid the full duties therefor—of these, 457,613 gallons were sent into England by permit; for every gallon of which the *equalizing duty* was also paid, so that no fraud appears to have been committed against the *English Revenue*.—The frauds therefore, (whatever they were) lay in the consumpt of
I 2 Scotland

Scotland herself.—Now let us inquire how that matter stands—If the quantities distilled in Scotland, for which the duties were paid, together with the produce of the Fairntosh manufacture, and the difference betwixt the real and the presumptive allowance, or charge of the Excise, be put together, the consump of Scotland during the three years in question, will considerably exceed *eight hundred thousand gallons*, over and besides the quantity exported to England. To this is again to be added, the great amount of the unlicenced stills, working in vast numbers both in town and country.

ON the other hand, it appears, that during two of the years in question, the city of Bristol alone, sent out by permit, *three times* the quantity for which the duties were paid; and in the last of these years, no less than *1600 Ton* without payment of one shilling of duty. The Committee seemed afraid to draw the consequence in figures;

250 gallons
make a ton.

figures; and yet the *conduct and cry of the London distillers lay the whole evils of the Revenue in these times, to the trade of North Britain.*

It may here also be asked, What were the English Board of Excise doing, when such stupendous frauds were going on in their jurisdiction? or with what justice can the Scottish Board be reflected on for omission or deficiency in office?—Again, Why were the Bristol distillers legally convicted of these immense frauds and the Scots suspected, while the Londoners in general appeared to remain immaculate? The answer is obvious—No spirits can be removed from any of these quarters *without permits*. These permits determined the quantity sent, which being compared with the *duties*, must ascertain the precise amount of the frauds. The Londoners having the mercat at their doors, can instantly dispose of every drop they make, without duty, and

and *without permit*; and in this circumstance, lies the *whole secret of their boasted virtue*. It were well for the Revenue and the public, if no distillery were to be suffered in the capital, and no spirits admitted without permit.

Bristol, however, being in England, its distillers, though guilty in the extreme, were entitled equally with those of London to the allowance awarded *by the act in question*, and that upon *making proof by oath* that the duties had been paid; or, in case it might be too much trouble to the Gentlemen on the South of the Tweed to make a proof of that kind, *the oath of a servant* was to have been held to be equivalent. The oath was not even required of the servant who paid the duties himself; it was enough if he could say, that he had *knowledge of their being paid*.

THE contumely thrown upon Scotland
by

by offering such a Bill to the Parliament of an united kingdom, and the carrying it so great a length, strikes deep into the mind. The feelings of resentment become too strong for expression. The whole traders of Scotland, without conviction or evidence, were not only *excluded*, but what is a thousand times worse, an opinion is by that exclusion announced, that *an oath* had nothing sacred in it to them where their interest was concerned. On the other hand, *the oath* of the English trader himself, nay, even of a workman or servant, is deemed to be a sufficient guard for the Revenue against every false claim upon the public money, or abuse of the allowance proposed in the Bill!

UPON discovery of this Bill, *Sir Adam Fergusson*. and several others of the Scottish Members, stopped it in its progress with proper warmth. A clause was proposed, and insisted for *to include Scotland* in the benefit intended, and a great deal of trouble taken by these gentlemen in the business.

THE Bill had at first escaped them from the time and manner in which it was brought in, and their attention to the interest of their country now roused, was, by a piece of management, rendered ineffectual. In place of *the clause given in* for Scotland, the Bill was new modelled after a delay of ten or twelve days—a variety of new clauses put in—a new form of claim for the money prescribed—and a long uncommon *circumstantiate oath* devised; all which was evidently pointed to the exclusion of Scotland from the possibility of receiving any share of the benefit intended.—— In short, the Bill was an entire *new one*.— These alterations were not shown to any Member for Scotland, nor communicated to those who acted for her traders. They were brought into the House as riding clauses *at four o'clock*: The Scots Members present were few in number, (the session being near an end), were assured that their request had been complied with—that Scotland was now taken into her share of the allowance; the Bill, therefore, was immediately read *the third time and passed*.
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The distillers from Scotland found themselves once more as completely excluded as they had been in the original draft: They therefore determined to carry their opposition to the House of Lords.

THE circumstances under which this Bill had gone through the Commons, was stated in a case to that most honourable House. It was objected, that the Bill was not adapted to the situation of the Scots in any one circumstance: That it related to, and was limited by the Board of Excise to *furveys*, which had not been made*. That it extended only to their stocks locally in Scotland in October 1784, and consequently authorized only a rateable proportion of the low duties paid in Scotland: That no provision was therein made for an allowance upon the large stocks in England, and which stocks had been chiefly
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* The *furveys* in Scotland related as to the quantity, not the strength; and the stock in England had not been surveyed at all within the time specified in the Bill.

[74]

affected by the artificial fall of the price, to which the proposed indemnification related: That the enactments in the Bill, therefore, so far as respected Scotland, was defective and inconsistent: And lastly, that although it denied an allowance upon the stocks in the warehouses in London, yet proof seemed to be required by the Bill, that the duties had been paid upon these stocks before any allowance could be had, even upon what had been locally in North Britain.

At this time few of the Scots nobility were in town: But the most particular attention was paid to the business by two Noble Earls, Galloway and Hopeton. The Bill in question was deemed to be of the nature of a money Bill, at least it was included with others which evidently were so*, which cannot admit the alteration of a single word without being lost. Up-
on

* A well known piece of management, where the matter is exceptionable, and an opposition dreaded.

[75]

on the objections to it being stated by the Earl of Hopeton, the Lord Chancellor answered, by speaking from a paper then before him, tending to show, that more spirits had been imported into England from Scotland than the duties paid in that country amounted to*. His Lordship then stated the hardships which would fall upon all the other persons concerned in the Bill from the loss of it at that time. He declared himself an enemy to every distinction between the people of the United Kingdoms. He said he had been informed, that the Scottish distillers were too honest to take the oath prescribed in that Bill†; and that upon

K 2 a special

* His Lordship did not know that this paper was not official: It was the very paper which had been shown the year before by the London distillers. The result was made out by calculations upon their own alleged practice, and turned upon the matter of strengths and quantities, which had been argued and explained in the public case of the distillers of Scotland. The report of the Committee was the paper which ought to have been put into his Lordship's hand.

† His Lordship had condescended to put some questions to

a special case being made, suited to their situation, he would give them every *support* which the Noble *Lords* who had spoken in *their behalf* should think *proper and reasonable*.

THE Bill upon this passed the House. The claims upon it were limited to six months after the month of May preceding; but the Scots distillers, from the reasons given, have received no benefit under it.

FROM the circumstantiate history that has been given of the manner in which this branch of our manufacture has been treated, it is evident to all concerned, that a deliberate system of opposition to the Scotch trade has been resolved upon, which opposition, therefore, must be encountered with equal spirit and determination, or the undoubted rights of

of
to the Agent for these traders respecting the business. The Agent declared, That he did not think his constituents would make a false proof by oath upon any occasion.

of the people of Scotland tamely given up.

IN this contest the Scots have demanded, and mean to insist for no preference, no undue advantage in point of duties, or any other circumstance over the distillers of London, or any other traders in the nation. Their sole object has been to be put upon an equal footing with their fellow subjects of the South. For the support of their manufacture, they wholly trust to the local advantages of their country, which they have an undoubted title to avail themselves of. On the other hand, the distillers of London avow a claim to the exclusive monopoly of the manufactory of British spirits, and their grand object has been an exclusion of the Scots from the mercat of the metropolis. For this purpose, they have openly maintained a proposition. "That no spirits can be made, with justice to the Revenue, out of the precincts of London and its environs."

IN

IN order to demonstrate that this is the true state of the contest, and the respective objects of the parties, no more is necessary than to give an account of what has passed between them *without doors*.

MESSRS *James Stein* of Kilbagie, and *James Haig* of Canonmills, attended in London, while the last general act of Parliament, for regulating the distillery, depended in the House.

IN order to put the whole island upon an exact equality, those Gentlemen, by the medium of the Members of Parliament for Scotland, made a variety of propositions to Government. These propositions were uniformly combated by the distillers of London. A meeting was also had of these Gentlemen in presence of several of the Members for both countries, where the matter was fairly debated. The only reasons given by the distillers, turned upon their want of understanding the propositions, and that they were unknown in the London practice. It would

would therefore be tedious, in this place, to resume the particulars.

THE Scottish Board of Excise, in their report to the Committee of Inquiry, had given it as their opinion, "That an adequate duty in lieu of *all the duties*, should be imposed by way of licence, to be paid annually for every still according to its size, at a fixed rate *per gallon*, which could be *certainly ascertained*, would be *easily levied*, and with difficulty evaded; while it would save to the Revenue the expence of many officers, and relieve the licenced traders of every other restriction of which they complain." The Right Honourable Henry Dundas, the Lord Advocate of Scotland, and many other Members of both Houses of Parliament, declared that a proposition of this kind had the appearance of being the best that could be adopted in the business. It was also reported, that the Right Honourable the Chancellor of the Exchequer stood inclined to it.

— Messrs

—Messrs Stein and Haig, therefore, in the next place, proposed that this measure should be adopted, that the duties all over the island should be levied by *Licences upon the stills*, and they declared themselves willing to pay the *same rate per gallon* with the distillers of London, as it should be fixed by the wisdom of Parliament. This was opposed, and continues to be opposed by the London distillers in a body.

ONE reason assigned for lowering the duties then subsisting, was to diminish the temptation of the manufacturers in evading them. Upon this idea Messrs Stein and Haig next proposed, that since the *total licence* was objected to, the *half* of the duties might be raised in that manner, and the other half upon *the wash*, according to the present practice. That by this means the Revenue would be absolutely secured as to the *one half*, and the temptation to fraud upon the other diminished in proportion. Even this would not do: The
same

same opposition was continued. For the truth of what has been said, an appeal is made to the honourable Members of Parliament, to whom the circumstances are known,

LET the detail given be impartially considered, and no man will afterwards say, that the Scottish traders are aiming at inequality or advantage in the matter of duties: But it is equally plain, that their brethren of England are to be satisfied with nothing short of a monopoly secured to them by act of Parliament, and they hesitate not to declare it.

SINCE the date of this last act, whereby the strength and the quantity of spirits are made to hold a constant proportion to one another; it is absolutely certain, that no man, be his inclination what it may, can send a gallon of spirits to England without payment of the duties. The reason is evident—The Excise books ascer-

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tain the extent of the duties paid, and the officers cannot give permit for a drop more than what duties have been paid for. The London distillers, totally ignorant of the circumstances of this country, or of the unceasing attention with which the Excise laws are executed, created a general belief, that little or no duties were in fact paid in Scotland of any kind, and their expectation was, that the late act would operate as a prohibition. In this they were disappointed, the Scottish traders paid the duties and kept the market loaded, even with the oppressive regulation of carrying water in place of spirits, added to all the hardships already mentioned.

It became therefore necessary to have these unreasonable oppressions taken off, for which purpose a petition was prepared in their behalf, to be presented to Parliament. On the other hand, the distillers of London had an additional Bill prepared containing variations and additions to the law,

law; all of them as formerly, pointed against the trade of Scotland.

By this time, a Bill had passed, allowing to a great part of Scotland, under the denomination of *Highlands*, to distill by licence, for a moderate duty in full of all former imposts, both upon spirits and malt. A report came at the time to be propagated in Scotland, that a general licence was to take place. Here it happened, as in all other cases, objections appeared in the Scots papers, with long essays and calculations tending to show, that the proposed scheme was a bad one. These papers were generally written by *Brewers*, *Excise-officers*, and some other people, who imagined their interest would be affected by the change. This tended, however, to impress upon well-meaning people in the country fears and apprehensions, which the authors themselves never felt, and produced several letters to the Members for Scotland against the licence.

SINCE the London distillers had had influence enough to preclude the experiment being tried in England, the idea came to be revolved, how far it would be proper to render that mode of raising the duty general in Scotland.—Supposing that to be agreed to, a difficulty remained how the spirit trade from Scotland was to be properly adjusted.

THE prejudices raised by these Gentlemen respecting the distillery and Excise of Scotland, reached very high*. When any person mentioned the local advantages which the distillery in Scotland possessed in fuel, labour, farming, &c. they held, or at least pretended to hold every thing

* During the dependance of the allowance Bill in the House of Peers, the Earl of Galloway, in a conversation with the Lord Chancellor, happened to mention some surveys in Scotland, in October 1784.—Upon which the Lord Chancellor was overheard to say (with a smile)—“Was you ever surveyed before, my Lord, since Noah's flood.”—The Lord Chancellor did not know, that the Scots distillers, in place of once in thirty days, as in England, were sometimes surveyed *seventeen times* in one day.

thing of that kind in ridicule.—Scotland, they say, might as well manufacture cinnamon and nutmegs, nay to cut out the Dutch in spices, as to pretend to rival them in making spirits by fair means; and as to farming, it would be better for them and for government to furnish manure by post-chaises.—In short, that the trade was impossible to Scotland but by evading the duties.—This was the constant language with which every person concerned in the Scots trade was entertained.

JOHN AITCHISON of Clements Wells was at London at this time.—He worked for the London mercat, and in order to quash at once this obstinate and ignorant prejudice, proposed that if the London distillers and their friends, would consent to a licence for the low country of Scotland, the duties upon every gallon brought into the Thames should be *paid in the river*, with the deduction of an allowance corresponding to the licence duty already paid in Scotland.—This was going a sufficient length

length to remove these Gentlemens pretended belief. They hearkened to the proposal—Every preliminary was in consequence adjusted, excepting a *new equalizing duty*, or rather the precise sum to be paid by the Scots upon the importation of their goods.

HAD the English distillers believed the stories so industriously propagated by themselves, the payment of *two-thirds* of the duty, nay even *a half of it*, under their own eye, would have been a prodigious acquisition, compared with the nothing, or the trifle for which they boldly asserted, the goods escaped from Scotland. Here, they were obliged to betray their real opinion of the business, and to contradict by their conduct all the former strong declarations.—A meeting was held in the Court of Requests where were present *Mr Smith* and *Mr Payne* for the London distillers; *Mr Haig* and *Mr Aitchison* for the Scots; *Henry Beaufoy, Esq*; and *Sir William Cunningham*.—It is needless to

to recite every thing that happened, only this must be observed, that the Scots stipulated to have their stills licensed in Scotland, in the manner proposed by the Commissioners of Scotland, and to send their spirits weak or strong into England, as it might best suit their customers: Upon these terms, the Scots agreed to pay 1s. 9d. *per* gallon, and the English strenuously insisted for *a penny more*.—The Gentlemen present, approved of all other parts of the agreement, and it was concerted, that a Bill should be brought in for having the duties so settled, and that the penny in dispute should be adjusted by the House of Commons.—Thus it came out, that all the disadvantages, and even impossibilities of the Scots to vie with the Londoners—all the cinnamon, the nutmegs, and the post-chaise dung terminated *in a penny*.—*Mr Beaufoy* proposed, that the result of the meeting should be committed to writing, which was immediately done in the following words:

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“ IN presence of *Sir William Cunningham*
 “ *Baronet, Henry Beaufoy, Esq; Phillip Mit-*
 “ *calf, Esq;—Messers Payne and Smith,* on
 “ behalf the London distillers, proposed,
 “ that the equalizing duties to be paid
 “ upon corn spirits distilled in Scotland,
 “ upon licensed stills at 1s. *per* gallon on
 “ the contents, shall, upon their impor-
 “ tation into England, not exceed the
 “ sum of 1s. 10d. at the strength of one
 “ to ten over hydrometer proof, and in
 “ proportion, if the strength is more or
 “ less.

“ Mr JAMES HAIG for himself, and
 “ *Mr Aitchison* on behalf of himself and
 “ several Scots distillers agree to pay 1s. 9d.
 “ *per* gallon.

“ THE difference of the penny to be re-
 “ ferred to the House of Commons in case
 “ the parties do not agree with respect to
 “ this difference. (Signed) *Charles Smith,*
 “ *S. Payne, James Haig, John Aitchison.*”

EVERY

EVERY material point in the business
 being thus settled by compromise, it on-
 ly remained to have the matter carried
 into execution by a Bill in Parliament.—
 The essential articles were these, *imo*, That
 the Scottish traders should transport
 their spirits to London without limitation
 of strength, and without being obliged to
 carry water; *2do*, That for each gallon,
 there should be paid on landing the stipu-
 lated duty, according to the gauge made
 by the proper officers at the rate of one to
 ten over hydrometer proof.

By this the London distillers were to attain
 their grand object, *i. e.* the having the duties
 paid under their own eyes, not *upon the*
wash, as they themselves do, but upon the
article at mercat, which must have excluded
 the possibility of evasion:

LASTLY, the Scottish manufacture was to
 be put upon the general footing of a *licence-*
duty, and that duty being paid, the dis-
 tillery was to have no more concern with

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the Excise, but every man left to his own industry and his own method, which is the true way to improvement in manufactures.

IT was understood by all parties, that the execution of this compromise was to be supported by the joint interest of the concerned; and that *Mr. Beaufoy* in particular, as a witness to the agreement, stood engaged to give his aid in carrying it into execution.

A FEW days, however, had scarcely passed, when the Scottish traders found themselves to be again mistaken; *Mr. Beaufoy* declared, that the Scottish distillery was not to be liberated from the Excise—that they were to be allowed to distill no more than a fixed quantity of spirits—that all the overplus was to be charged with duty—and, in order to make this surplus-charge the attendance of the Excise, the accustomed stock, survey, &c. &c. were all necessary. The English distillers themselves also began to observe, that they had not sufficient-
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ly attended to the circumstances of allowing an importation at *all strengths*.

HERE the Scottish distillers thought themselves entitled to complain aloud. They had, upon consideration of being liberated from the shackles of Excise in Scotland, and from the necessity of carrying water in place of spirits to the English market, gone to the utmost farthing that could possibly be afforded in the matter of the duty: And therefore they were entitled to say, that it was not fair or candid to draw the *utmost terms from them* by holding out a free and unrestrained trade, and then to fly off and refuse the very considerations which had induced the offer. *Mr. Beaufoy* declared, that in the agreement he acted only as a *mediator* between the parties, but that he had since viewed the matter in the character of a *Member of Parliament*, and it behoved him to act accordingly. *Messrs Smith, Payne, and Mitcalf*, the parties to this transaction, declared, that they
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considered what they had done as binding and that they were willing to carry it into execution.

THE principle reason given by *Mr Beaufoy* for the retention of the Excise, was the possibility that the licenced distillers might purchase *foreign spirits*, and pass them for *British*. Upon this no more than one remark is necessary, though a great many might be made.—There is no instance known of a distiller in Scotland having attempted any such fraud. They have always considered, and must continue to consider foreign spirits as the greatest enemy they have to encounter. They flatter themselves, that the immediate consequence of the licence will be the annihilation of that trade; because the home-spirits can be afforded a great deal lower in price than they are in quality to foreign spirits of any kind. The imposition of *superior* for *inferior* goods upon the public, is a traffic not much to be dreaded. The price of brandy, &c. must follow those of corn spirits,

spirits, and no trade in the former when duties are taken off the latter, can equal or come near the plain advantage of our lawful home-manufacture. With regard to the *overplus*, it cuts off one of the solid advantages of the scheme, *viz.* the expence of Excise-officers. The tradesmen of both countries, in their transaction had minutely considered the extent of what they knew could be done by stills of different sizes, with profit to themselves; and the duties had been struck at that medium. They may very safely be trusted with the interest of each other.

THE Session of Parliament was by this time far advanced, and many Members had retired to the country. A meeting, however, was called in order to try if the differences could be adjusted, and a Bill carried through. At this Meeting the particulars were gone over and explained; but the Members for Scotland observed, that it was too late in the Session

tion to introduce a measure about which they understood both by the public papers and private intelligence, much difference of opinion existed in Scotland; and therefore, they chused to advise with their constituents.

SINCE a treaty had been set on foot and so far proceeded in, it might reasonably have been expected that a cessation of hostilities would have taken place. This did not happen. Hostilities recommenced in a shape alarming to the commerce and the prosperity of this part of the kingdom. The London distillers could not prevail with themselves to be patient till the next Session of Parliament. They could not endure to see a gallon of Scottish spirits in the mercat *. They remonstrated to the Treasury that it was absolutely impossible that a gallon could be sent up otherwise than by the fault and negligence of the
Excise

* This is stated according to the information received in Scotland, which indeed has been confirmed by the late proceedings of the Board of Excise.

Excise of Scotland. This produced (as is reported) certain letters from the Treasury, the import of which can only be conjectured from the unprecedented severities lately exercised in this country, where the execution of Revenue-laws had at all times been more strict and literal than in England. It is unnecessary to enter into the distress which has by this means been suffered, and continues to be suffered by the most useful and industrious body of the people. The highest necessity can alone excuse public rigour; but in this case it cannot be excused upon necessity or any other principle of government. If the Treasury have been so far misled as to hold the appearance of Scottish spirits in the mercat as a sufficient proof of omission of duty upon the part of the Board of Excise, it is with great deference thought that the Board should have undeceived their superiors and answered with becoming firmness, that not a gallon of spirits were sent from Scotland into England, without payment

payment of the duties imposed by law. If this be the truth, What circumstance of good could arise from involving the people of this country in sudden and universal distress, and that in the interval of Parliament when an alteration of the law was upon the tapis?—Though attended with no benefit, though it has not saved one shilling to the Revenue, this unhappy measure has delivered the mercat of the North entirely into the hands of the foreign smuggler. It has spread universal discontent and dissatisfaction—a discontent which will last for years, and be with difficulty eradicated. Evils of this nature cease not, even when their causes are no more. They rouse a spirit in men to seek relief and resources which never would have been thought of; they rivet the prejudices of a whole people against the Revenue, and habituate them to consider it in the light of a common enemy. In short, measures of this kind are attended in a degree with all the effects which have

ever

ever waited, and ever will wait upon *persecutions*, whether civil or religious.

FROM the very liberal conduct of the the Board of Treasury, experienced upon an occasion mentioned in a preceding part of this paper, the traders remain convinced, that a proper representation of the circumstances attending the export of spirits to England, would have been accepted, as a piece of service preferable to the passive obedience of executing orders, which have filled a whole country with distress and discontent, without a real object.

THE prime fact which explains the whole must be repeated,—it is this, “The distillers of London have impressed upon government, that the simple exportation of spirits from Scotland to England, is of itself complete proof, that those spirits have paid no duties!!!”

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THE same prejudice has of late been extended to other articles:—That they came *from Scotland* was deemed a sufficient cause of *seizure*.

THE great motive held out to Scotland at the *Union*, was the *immediate communication of trade* with England, and very tempting prospects of that kind were opened by those who argued for the Treaty.

So it happened, however, that Scotland found herself suddenly stripped of the foreign commerce she enjoyed, her domestic manufactures ruined by the influx of goods from England, and her current cash drained for the payment of these goods. She therefore desponded and sunk into listless inactivity*.

THE Union immediately produced to England the great and happy consequences expected

* The Gold and Silver coin current in Scotland at the Union exceeded nine hundred thousand pounds sterling—*Vide* Ruddiman's account of it in the Preface to Anderfon's *Diplomata Scotiae*.

expected from that treaty—peace—security and national strength.—England, by one great stroke of policy, not only obtaining a warlike people for her barrier on the north, but opposed that people to their natural enemies in all quarters of the world. Her battles were fought and her colonies recruited, not with mercenary troops obtained at the trouble and expence of subsidies, but by men who considered the cause as their own, and who never deserted in the day of trial.

By the same Treaty a considerable part of the commerce of France was cut off, and that very part added to England. How completely the field thus newly opened to the manufactures of the latter has ever since been occupied is well known, and continues to be daily experienced.

SCOTLAND received, on her part, *poverty and peace**. The improvement of *her*

* Besides the stock in the African Company, &c. &c. the Scots ventured L. 400,000 in the adventure of Darien.—Nothing of any magnitude was attempted after the Union.

her fishing, with which she had been highly flattered, was no longer mentioned. Her internal manufactures, gave way every where to those of South Britain. The rents of her lands, the produce of her industry, (such as it was,) and the acquisitions of her natives in other countries; all of them,—all of them—found their way annually into England.

IT is in the remembrance of every person, that, at the conclusion of the last successful war, in the year 1759, much wealth suddenly accrued to Scotland from her adventurers, the price of their blood, or the reward of their valour. But how soon and sudden did these riches fly to the South upon the wings of luxury, leaving us astonished at our own error, the error of depending upon an accidental transient supply without any certain source. The mines of Mexico and Peru have impoverished *Spain*, because they established voluptuousness and banished the arts to other nations. Luxury in one sense ceases to be an evil, so long as it continues

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to be the nurse of domestic and ingenious industry. Had the large sums brought to Scotland upon the occasion just mentioned been erected into capitals, and employed in manufactures, in place of being expended upon the *stuffs*, the *liquors*, and the *groceries* of England; our luxury by this time might have had a reasonable support.

WHILE Scotland remained in a tame, provincial, inactive temper, our Union answered tolerably well.—On this side Tweed it appeared to be a prudent, peaceable, quiet revolution in our story.—England rapidly advanced in riches, power, and importance.—She placed all to her own account, without acknowledging in any degree, one of the chief causes of her elevation. Scotland was only remembered as a foil to shew her off.—The contrast of poverty heightened the grandeur of the triumph.

At the distance of more than half a century our people began to make some exertions. No sooner had they built a house or cultivated a field, than it became fashionable

fashionable with many to point at them, and exclaim, "Behold the happy consequences of the Union!"-----As if the inhabitants of this country, would have fitten with their arms across, ever since the 1707.--As if the presence of our gentry, the power of regulating our own trade, the existence of a Parliament and national independence, would have damped the spirit, checked the progress, or defeated the improvement of the nation.--Two rebellions alone marked our existence. The first, for many reasons proved inconsequential, but the last, shooting like a comet through the dullness of the horizon, roused the activity of the people. The money which upon that occasion flowed into the country, supported its awakened spirit, and the calamities of individuals subsided, leaving considerable appearances of general improvement.

THE people who talked in the manner above-mentioned, did not reflect, that the advances of Sweden, Russia, and even France herself in point of commerce, are all to be dated in the present century.

So

So long as Scotland continued without trade or spirit of adventure, so long has the principle and effects of the Treaty of Union remained *uncertain*, because they have remained *untried*. We are now to lay in our claim for a share of the commerce of the island.--From what has already happened, and what every day is further discovering, it is plain, that if we do not act with determined spirit,-- If we do not vindicate the rights which were purchased at such a high price, the hopes and exertions of Scotland will be defeated, and her traders thrown back into their former situation.--If Government be brought into any measure prejudicial to North Britain, it must be by the artifices of interested men, and the prejudices of false information. The improvement of the fisheries of Scotland held out at the Union, has now for the first time seriously engaged the attention of Parliament.

THE English constantly point to the great superiority of their revenue.--They do

do not consider, that individually, the inhabitants of this country pay as high as themselves; and taking the number either of houses, inhabitants, or any other general rule, it will be found, perhaps, that we pay more than a national proportion. Besides, the reasoners on this subject are always pleased to forget that the consumpt of Scotland, *viz.* all the luxuries and many necessaries of life, are supplied by England, consequently a considerable part of the Revenue is truly paid by the former, though it does not appear upon the credit side of her account.

THE distillery is among the few branches which have added to the Revenue of North Britain, by transferring to it a part of what was formerly paid in England*. The Londoners cry out against this as a national injury. The country, (say they,) which *consumes* the commodity, is the country which in fact *pays the Revenue*.

The

* The duties paid in Scotland for the year preceding 5th July 1785, were from L. 90,000 to one hundred thousand pound.

The event of the present contest will demonstrate what Scotland has to expect. It will prove whether the predictions of those who were called patriots in the year 1707, were solid or fanciful. It will ascertain the real force and value of the representation which Scotland holds in the Parliament of Great Britain.

IN the mean time it must appear to be a strange, a humiliating circumstance, that a whole kingdom should have been thrown into distress, not by * “a powerful invader
“ at the head of fifty thousand men—not
“ by a plague or a famine—not by a tyrannical Prince, (for we never had one more
“ gracious), or a corrupt Administration,”
“ but by *six houses of London distillers*.

* Drapers Letters.

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